

LEGISLATIVE UPDATE

County Auditors' Spring
Conference
May 2013

SEA 24

- Amends IC 27-10-2-12, IC 35-33-14-1, IC 35-33-14-2 and related noncode section
- Effective July 1, 2013
- County Extradition Fund becomes
 - County Extradition and Sheriff's Assistance Fund
 - Same Fund Number
 - Expanded uses

SEA 32, SEA 33, and SEA 125

- SEA 32
 - Amends IC 36-2-26
 - Effective July 1, 2013
 - Regular executive meetings established at or before first meeting in February
- SEA 33
 - Amends IC 36-2-13-5.6
 - Effective July 1, 2013
 - Sex and violent offender fees transferred to state semiannually
- SEA 125
 - Adds article IC 16-49
 - Establishes local child fatality review team
 - Training expenses paid by DCS

SEA 152 and HEA 1545

- Amends IC 6-1.1-26-5, IC 6-1.1-37-9 and IC 6-1.1-37-11
- Effective July 1, 2013
- Department of Revenue interest rate for:
 - Interest on property tax refunds due to reassessments, errors, etc.
 - Interest on additional taxes due to reassessments
- Form 17T modified

HEA 1545 and HEA 1145

- Amends IC 36-1-8-5.1
- Effective July 1, 2013
- Transfers to rainy day fund from
 - Unencumbered levy fund
 - Unencumbered COIT, CAGIT, CEDIT
 - Other unobligated cash balances
 - Must be authorized and identified in ordinance
 - Not more than 10% of total annual budget
 - Not from debt service fund

HEA 1145

- Amends IC 36-1-8-11
- Effective July 1, 2013
- Method of payments accepted by county
- If fiscal body has authorized credit/debit card
 - Reimbursement for transaction charges
 - Convenience fee

SEA 243 and HEA 1219

- SEA 243 Amends IC 5-14-3-4, Effective upon passage
- Exception to disclosure
 - Home address, home phone, and emergency contact information for
 - Emergency management worker
 - Public safety officer
 - Emergency medical responder
 - Advanced emergency medical technician
- HEA 1219 Adds IC 36-1-8.5, Implementation July 1, 2014
- County with public internet web site date base
 - Name and addresses of property owners
 - May establish procedure to restrict addresses of
 - Law enforcement officer
 - Judge
 - Victim of domestic violence

SEA 249

- Adds new chapter IC 5-11-20
- Effective July 1, 2013
- Reporting of retirement plan to State Board of Accounts
 - Sheriffs Pension
 - INPRS
- Through gateway
- Added to 100R

SEA 275

- Amends IC 6-1.1-24-1.2
- Effective July 1, 2013
- Removing real property from certified list before tax sale
- Auditor shall remove if
 - Payment arrangement between taxpayer and treasurer is
 - In writing
 - Signed by taxpayer
 - Requires payment in full not later than last business day before July 1 of year after agreement signed
 - County treasurer has provided copy of agreement to auditor

SEA 343

- Amends several sections of IC 36-1.5-4
- Effective January 1, 2014
- Reorganization of political subdivisions
- Eliminates reorganization committee
- Legislative bodies to prepare plan
- Plan to include fiscal impact
- DLGF to review before goes on ballot as public question

SEA 415

- Amends IC 4-12-7-4, IC 4-12-7-5, and IC 4-12-7-6
- Effective upon passage
- Funding from Indiana Department of Health to local boards of health
- Application required
- Two distributions
 - Not later than January 1
 - Not later than July 1
- If more than one local board of health Indiana Department of Health will determine distribution

SEA 433

- Amends IC 36-7-10.1-3 and IC 36-7-10.1-4
- Effective July 1, 2013
- Weed ordinance violation
- Notice sent by first class mail
- Bill collection
 - Bring action in court for lien against any real or personal property of the owner

SEA 433 Continued

- Amends IC 6-1.1-7-10, IC 6-1.1-7-16 Effective upon pass
- Adds IC 9-17-6-17, IC 36-2-11-14.5 Effective July 1, 2013
- Mobile Homes
- Treasurer to notify assessor if permit issued
- DLGF develop system for recording property tax information for mobile homes by January 2015
- Seller provide copy of title
- Contract specify whether seller or buyer responsible for property taxes
- Buyer records contract with recorder
- Buyer records copy of title with recorder
- Recorder will provide copies to county treasurer

SEA 433 Continued

- Amends IC 6-1.1-24-1, IC 6-1.1-24-4.5, IC 6-1.1-24-6
- Effective July 1, 2013
- Real property
 - List may be provided by city or town of vacant or abandoned property to county executive, executive will include on list provided to auditor
 - County auditor to provide list to each city or town not later than 106 days before order for sale of real property which the fall installment of most recent previous year is delinquent
 - List of liens acquired by county executive to city or town

SEA 433 Continued

- Adds IC 6-1.1-24-6.2 July 1, 2013
- County executive notify executive of city or town of opportunity for transfer of property before county may transfer
 - To a nonprofit
 - Allow incorporation into adjacent property
 - Person able to repair or maintain property
- City or town has 20 days to respond
- Adds IC 6-1.1-24-6.9 July 1, 2013
- New option of transfer
- Person able to repair or maintain property
 - Notice of hearing
 - Terms
 - Removal of taxes from duplicate

HEA 1568

- Amends IC 6-1.1-24-6.8
- Effective July 1, 2013
- Allows for sale of vacant properties to adjacent property owners
- Definition to include improved parcels with certain criteria
- \$1 plus amounts described in section 5(f)(4) through 5(f)(6)
- Exemption does not apply to parcels sold after June 30, 2013
- May not be sold for one year

HEA 1568 Continued

- Adds IC 36-7-17.1
- Effective July 1, 2013
- This is an alternative urban homesteading program for qualified individuals
- Fiscal body designate agency
- Agency acquire property in name of unit
- Auditor provide list of properties with delinquent taxes
- If not used in program may be sold to highest bidder

HEA 1359

- Adds sections IC 36-7-14-49 through 62
- Program for age-restricted housing
- Allocation area established
- Program approval by county executive

SEA 517

- Amends IC 6-1.1-10-2, Effective January 1, 2014
- Real property leased to state exempt from property tax if lease requires state to reimburse
- Amends IC 6-1.1-15-1, Effective July 1, 2013
- \$50 penalty if taxpayer fails to appear for appeals
- Will not go on tax bill
- Amends IC 6-1.1-20.3-13, Effective upon passage
- Protected/unprotected funds
- Amends IC 6-1.1-36-17, Effective July 1, 2013
- Payment of taxes when not eligible for homestead
- Nonreverting fund unless exceeds \$100,000...excess into general fund

SEA 544

- Amends IC 6-3.5-1.1, IC 6-3.5-6, IC 6-3.5-7
- Effective July 1, 2013
- Ordinance adoption after 12/31 and before 9/1
 - Takes effect 10/1 current year
- Ordinance adoption after 8/31 and before 11/1
 - Takes effect 1/1 following year
- Before 8/2 budget agency provide estimated distribution
 - Auditor notify taxing units not later than 30 days
- Before 10/1 budget agency shall certify distribution
 - Auditor notify taxing units not later than 30 days

HEA 1001

- Inheritance taxes
- Retroactive effective January 1, 2013
- amends IC 6-4.1-11-6
- Distribution of inheritance tax replacement before 8/15/13
- Last distribution
- Adds IC 6-4.1-10-1.5
- Refund of inheritance taxes paid in respect to an individual who died in 2013
 - Tax Replacement reduced by amount retained by county
 - No tax replacement...any distribution received by county reduced by amount retained

HEA 1001 Continued

- IC 6-5.5-8-2 amended
- Effective July 1, 2013
- Financial institutions tax distribution
- On or before 6/1 and 12/1
- No supplemental distribution
- IC 11-10-3-7 added and IC 11-12-5-7 amended
- Effective July 1, 2013
- Inmate medical expenses determine what may be paid by:
 - Insurance policy maintained by inmate
 - Medicaid

HEA 1016 and HEA 1077

- HEA 1016 Amends IC 33-23-16-23
- Effective July 1, 2013
- Fees for problem solving court services
- Court or clerk transfer to auditor within 30 days for deposit into the user fee fund
- HEA 1077 Amends IC 6-3.5-7-12.7
- Effective upon passage
- Executive transfer by ordinance CEDIT
- Executive adjust plan
- Fiscal body appropriate from fund transferred to

HEA 1132 and HEA 1215

- HEA 1132 Amends IC 32-29-7-8.5
- Effective July 1, 2013
- Sheriff's sale
- Added that sewer liens must be paid
- HEA 1215
- Effective July 1, 2013
- Fire district equipment installment or mortgage contract
- With approval of county fiscal body for not more than 15 years

HEA 1289 and HEA 1325

- HEA 1289 Amends IC14-27-3-7 and IC 14-27-3-8
- Effective July 1, 2013
- Puts in time limits that levee committee has to apportion and assess to reimburse the county
- Requires that the county council and county executive appoint an individual to serve on the committee
- HEA 1325 Amends IC 10-14-3
- Effective July 1, 2013
- Emergency declarations and payments for expenses
- Defines backfill employee and provides that state may reimburse the political subdivision for the cost of a backfill employee
